

DEC 2 9 2005

Howard N. Cayne, Esq. Martha L. Cochran, Esq. Arnold & Porter, LLP 555 Twelfth Street, N.W. Washington, D.C. 20004-1206

RE: MUR 5421

Mellon Trust of New England, N.A.

Dear Mr. Cayne and Ms. Cochran:

On August 11, 2005, your client, Mellon Trust of New England, N.A. was notified that the Federal Election Commission found reason to believe that it violated 2 U.S.C. § 441b. On September 16, 2005, you submitted a response to the Commission's reason to believe findings. After considering the information provided to the Commission and the circumstances of the matter, the Commission determined on December 12, 2005, to take no further action against Mellon Trust and closed the file in this matter.

Documents related to the case will be placed on the public record within 30 days. *See* Statement of Policy Regarding Disclosure of Closed Enforcement and Related Files, 68 Fed. Reg. 70,426 (Dec. 18, 2003).

If you have any questions, please contact me at (202) 694-1650.

Sincerely,

Dawn M. Odrowski

Vann M. Odwosli

Attorney